

GOODMAN & JACOBS LLP

75 BROAD STREET, 30TH FLOOR
NEW YORK, NEW YORK 10004

(212) 385-1191

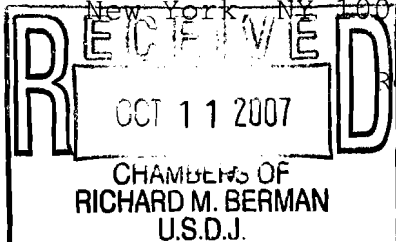
FAX: (212) 385-1770 (not for service)

MEMO ENDORSED

October 11, 2007

BY HAND

The Honorable Richard M. Berman
United States District Court
Southern District of New York
500 Pearl Street, Room 650
New York, NY 10007-1312



Re: Great American Insurance Co. v.
Martin L. Solomon, et al.
07-CV-6498 (S.D.N.Y.) (RMB)
Our File No.: 13-091

Dear Judge Berman:

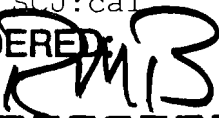
We represent Kingsway Financial Services, Inc. and American Country Holdings, Inc. in the above referenced action.

We ask that if the Court agrees to Cleary Gottlieb Steen & Hamilton LLP's request on behalf of the Outside Directors, Karla Violetto and John A. Dore that their time to Answer or Respond to the Amended Complaint be extended to October 31, 2007, the Court also grant Kingsway Financial Services, Inc. and American Country Holdings, Inc. an extension of time.

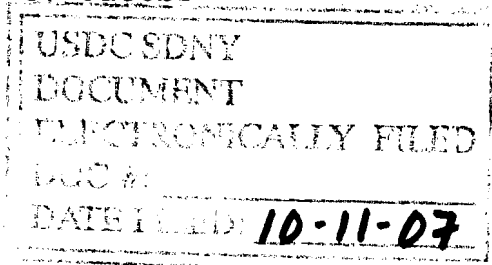
Should the Court request, we will prepare and circulate a stipulation to that effect.

Respectfully,


Sue C. Jacobs

SCJ:cai
SO ORDERED:


RICHARD M. BERMAN U.S.D.J.
10/11/07



GOODMAN & JACOBS LLP

The Honorable Richard M. Berman
October 11, 2007
Page 2

cc: Honorable Judge Henry Pitman - By Hand
United States District
Southern District of New York
500 Pearl Street
New York, New York 10007

Scott O. Reed, Esq. - By Telecopier
Reardon, Golinkin & Reed
111 W. Washington Street, Suite 707
Chicago, Illinois 60602-3439

John Siffert, Esq. - By Telecopier
Lankler, Siffert & Wohl
500 5th Avenue, 33rd Floor
New York, New York 10110

Lewis J. Liman, Esq. - By Telecopier
Cleary Gottlieb Steen & Hamilton LLP
One Liberty Plaza
New York, New York 10006-1470

Rachel Simon, Esq. - By Telecopier
Boundas, Skarzynski, Walsh and Black, LLC
1 Battery Park Plaza, 22nd Floor
New York, New York 10004